

**UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA,       )  
  Petitioner,       )  
  )  
  V.                )  
  )  
MARSHALL S. STERMAN,            )  
  Respondent.    )

M.B.D. No. **08-mc-10279-NG**

**PETITION TO ENFORCE  
INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Michael Sullivan, United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons is brought pursuant to sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a).
2. Mary A. Coburn is a Revenue Officer of the Internal Revenue Service authorized to issue summonses under the Internal Revenue Laws.
3. The respondent, Marshall S. Sterman, resides or is found at 68 Phillips Beach Avenue, Swampscott, Massachusetts 01907 within the jurisdiction of this Court. The respondent is in possession and control of testimony and documents concerning this investigation. Revenue Officer Mary A. Coburn is conducting an investigation for the collection of the tax liability of Marshall S. Sterman for the taxable period(s) ending on December 31, 1995 and December 31, 1996.
4. Section 6301 of the Internal Revenue Code of 1986, 26 U.S.C, authorizes the Secretary of the Treasury to collect the taxes imposed by the Internal Revenue Laws. For the purpose of collecting the tax liability of any person, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to collecting the tax liability.
5. On April 1, 2008, Revenue Officer Mary A. Coburn issued, pursuant to Section 7602 of the Internal Revenue Code of 1986, a summons to Marshall S. Sterman, directing him to appear before Revenue Officer Mary A. Coburn at the office of the Internal Revenue Service, One Montvale Avenue, Stoneham, MA 02180 on April 15, 2008 and to produce for examination

(and give testimony relating to) documents and financial records for the period(s) June 30, 2007 to March 31, 2008.

A copy of the Summons is attached to this Petition as Exhibit A. On April 1, 2008, Revenue Officer Mary A. Coburn served the Summons on Marshall S. Sterman by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. Revenue Officer Mary A. Coburn signed a certification on the face of the copy of the summons served that it is a true and correct copy of the original.

6. Marshall S. Sterman has failed and refuses to comply with the Summons.

7. The records sought by the Summons are not now in the possession of the Internal Revenue Service, and their production by Marshall S. Sterman for examination by an officer of the Internal Revenue Service is necessary to complete a Collection Information Statement.

WHEREFORE, the petitioner prays that:


1. Marshall S. Sterman be ordered to show cause, if any he has, why he should not obey the Summons;

2. Marshall S. Sterman be ordered to obey the Summons at a time and place to be fixed by Revenue Officer Mary A. Coburn or by any other officer of the Internal Revenue Service authorized to examine the records and take testimony; and

3. The cost of this action to be awarded to the United States.

By its attorney,

MICHAEL J. SULLIVAN  
United States Attorney

  
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JEFFREY FAUCI  
Assistant U.S. Attorney  
U.S. Attorney's Office  
John Joseph Moakley U.S. Courthouse  
1 Courthouse Way, Suite 9200  
Boston, MA 02210  
(617) 748-3282

Dated: October 6, 2008